

TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE



**FISCAL NOTE**

**SB 1855**

January 29, 2018

**SUMMARY OF BILL:** Authorizes a copy of a court order, in lieu of a memorandum of the judgment of the court, to be entered beside a prevailing taxpayer's name in the tax books upon dismissal of an action after expiration of the statute of limitations.

**ESTIMATED FISCAL IMPACT:**

**NOT SIGNIFICANT**

Assumption:

- Authorizing a court to include a copy of a court order in the tax books will not impact state or local tax collections and will not result in any expenditure to the court system.

**CERTIFICATION:**

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in blue ink that reads "Krista M. Lee".

Krista M. Lee, Executive Director

/jdb